
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058(B)
INDIANAPOLIS, IN 46204
PHONE (317) 232-3777
FAX (317) 232-8779

Assessment Progress Introduction

On-time property tax billing is a culmination of a year's worth of work of locally elected officials. The process can be separated into two stages: Assessment-to-Budget and Budget-to-Tax billing. Because these two stages are closely tied, delays in any of the steps in these two stages can have an affect on the timing of property tax bills.

The first step in on-time billing is timely completion of the assessment process, also known as trending, a function of the office of the county assessor. Once the county assessor has completed trending, a report called a "ratio study" is submitted to the state for review and approval. Once the ratio study is approved, the assessor submits the gross assessed values to the county auditor, who then applies deductions and exemptions to determine the final net assessed values of properties. This information is then used to determine tax rates, which translate in tax bills for property tax payers.

The following five reports contain information provided by the county to show their progress in completing the 2007-pay-2008 assessment process.

The first two separate reports are of the Real Property and Personal Property status in a particular county. They show detailed synopsis of progress made, problems or delays encountered, and goals set by the county assessor. Information provided in these reports has been taken from correspondence and conversations with county officials.

The third report is of the status for the county's seven "Data Submissions." While some datasets show a significant "Number of Days Late," there are many factors which cause delays in submission of data that are outside a county official's control. These factors include but are not limited to: prior administration's delays, computer program glitches/problems, delays in receiving required information from other locally elected officials, vendor delays and legislative changes.

The last two reports are charts showing the progress of the county as updated by the county assessor. These visual aids illustrate the timeline of the "year in the life of a county assessor" and show where the county assessor falls in their steps toward on-time tax billing. The summary version shows only the key steps required for completion before their values are submitted to the county auditor. The detailed version shows each of the specific steps and the very detailed processes involved in arriving at a county's final gross assessed values.

Because each report is very technical in nature, please feel free to visit our website at www.in.gov/dlgf/2339.htm for a glossary of terms used.

Montgomery County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Assessor Real Property

Compliance Status: wr-ip

County Official Responsible: Peggy Hudson

Date Took Office: 1/1/1999

Level of Certification received by or before November 2007: Level II

Workplan Submitted: 12/14/2007

Workplan Detail Requested by DLGF: 12/21/2007

Workplan Detail Submitted: 1/18/2008

2007 Pay 2008 Ratio Study Received: 3/24/2008

Workbook Values: Received

Ratio Study Approved: 4/7/2008

Estimated Date for Completion:

5 weeks after approval of re-trending

What Work for Dataset has been Accomplished?

2/22/08- sales will be delayed because splits are not completed

Roll to Auditor?

4 weeks after 7p8 trending is approved

Date for Splits and Combinations Entered? completed

2007 Pay 2008 New Construction Entered? completed

Date for completed 2007 Sales Disclosures entered? 3/1/2008

Date for Neighborhood Analysis? completed

Date for Sales Analysis? completed

Date for Land Valuation? completed

Date for Improvement Valuation - Cost Approach: almost complete, pending approval of re-trending

Date for Improvement Valuation - Income Approach: almost complete, pending approval of re-trending

Date for Improvement Valuation - Sales Approach: almost complete, pending approval of re-trending

Current Vendor:

Vendor Contract Must Meet Statutory Deadlines? yes

Pay Vendor When Deadline Met or Monthly? deadline

Warned Vendor for Failure to Meet Deadline?

Vendor Contract for 2008 Pay 2009? in process

2008 Pay 2009 Vendor:

Montgomery County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Assessor Real Property

Compliance Status: wr-ip

Township Actions that Delayed County Duties:

none

How are Township Actions Being Resolved?

Other County Action/Documentation of Efforts:

emails

Montgomery County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Personal Property

Compliance Status: Pending

County Official Responsible: Peggy Hudson

Date Took Office: 1/1/1999

Level of Certification received by or before November 2007: Level II

Estimated Date for Completion:

11/1/2007

What Work for Dataset has been Accomplished?

completed & submitted

Roll to Auditor?

ready

Date for 2008 Mobile Home Valuation:

Current Vendor: SCOPE

Vendor Contract Must Meet Statutory Deadlines?

Pay Vendor When Deadline Met or Monthly?

Warned Vendor for Failure to Meet Deadline?

Vendor Contract for 2008 Pay 2009?

2008 Pay 2009 Vendor:

Township Actions that Delayed County Duties:

How are Township Actions Being Resolved?

Other County Action/Documentation of Efforts:

Montgomery County Data Status on Assessment Year 2007 Pay 2008 Data Submissions

ABSTRACT

Office - Auditor

2007

Date Data Due 3/15 of the Pay Year

Date Loaded

Number of Days Late 48

Compliance Status

BUDGETORDER

Office - Auditor

2007

Date Data Due 2/15 of the Pay Year

Date Loaded

Number of Days Late 77

Compliance Status

PARCEL

Office - Assessor

2007

Date Data Due 10/1 of the Assessment Year

Date Loaded

Number of Days Late 214

Compliance Status wr-ip

PERSPROP

Office - Assessor

2007

Date Data Due 10/1 of the Assessment Year

Date Loaded 11/1/2007

Number of Days Late 32

Compliance Status Pending

RATIOSTUDY

Office - Assessor

2007

Date Data Due 6/1 of the Assessment Year

Date Loaded 3/24/2008

Number of Days Late 297

Compliance Status Approved

Note: Number of Days Late refers to the most recent submission with Compliance Status noted.

Note to County Official: If you disagree with these dates, please submit a written explanation with supporting documentation to data@dlgf.in.gov.

Montgomery County Data Status on Assessment Year 2007 Pay 2008 Data Submissions

SALEDISC

Office - Assessor

2007

Date Data Due

3/1 of the Pay Year

Date Loaded

Number of Days Late

62

Compliance Status

No data

TAXDATA

Office - Auditor

2007

Date Data Due

3/1 of the Pay Year

Date Loaded

Number of Days Late

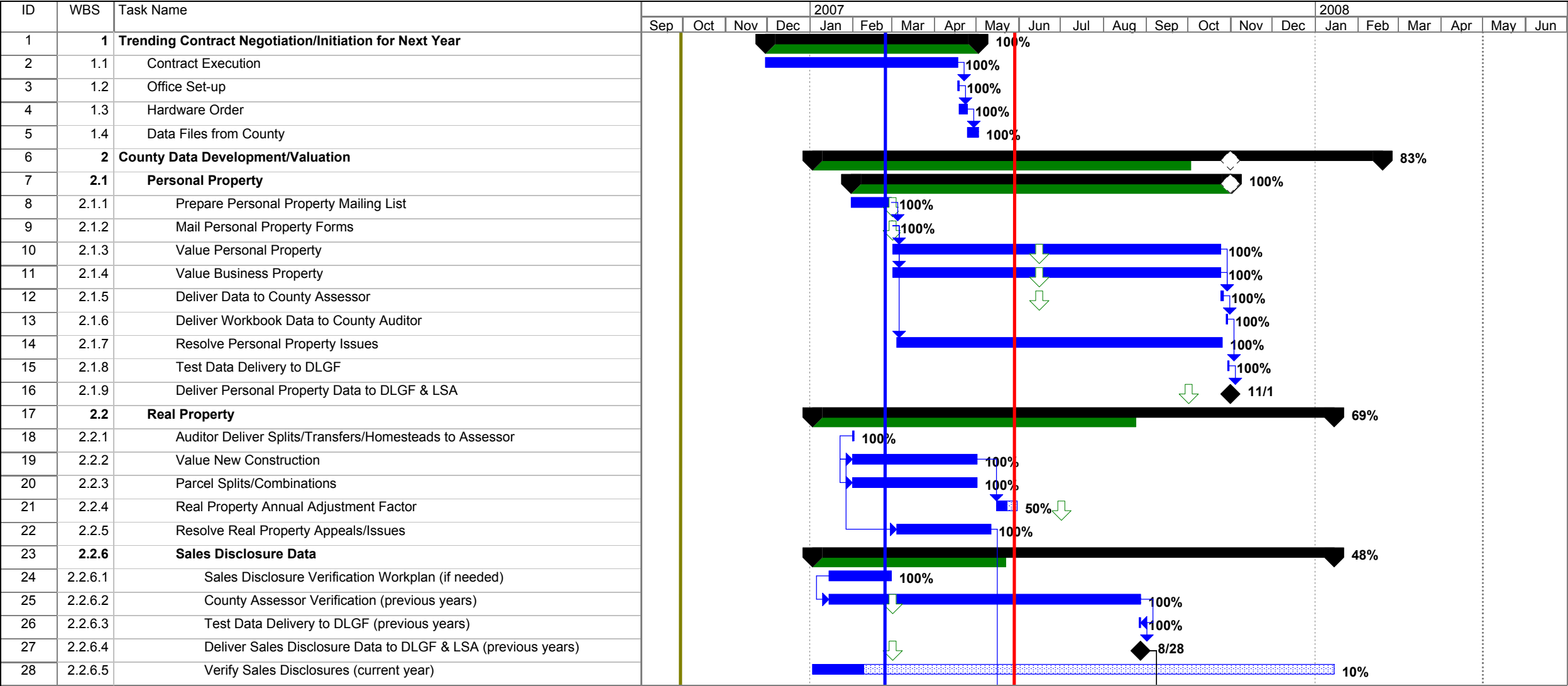
62

Compliance Status

No data

Note: Number of Days Late refers to the most recent submission with Compliance Status noted.

Note to County Official: If you disagree with these dates, please submit a written explanation with supporting documentation to data@dlgf.in.gov.



Project: Montgomery County Trending
Date: Thu 5/1/08

Critical

Critical Revise/Resubmit

Critical Progress

Task

Revise/Resubmit

Task Progress

Baseline

Baseline Revise/Resubmit

Baseline Milestone

Milestone

Summary Progress

Summary

Project Summary

External Tasks

External Milestone

Deadline

Real/Property Data Due

Sales Data Due

Ratio Study Due

Note: Revise/Resubmit denotes data exchange between County and/or State

ID	WBS	Task Name					2007												2008					
			Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
29	2.2.7	Neighborhood Analysis																						
30	2.2.7.1	GIS Files Received and Loaded																						
31	2.2.7.2	Data Gathering																						
32	2.2.7.3	Review Definitions																						
33	2.2.7.4	Initial Market Areas																						
34	2.2.7.5	Market Area Summary																						
35	2.2.7.6	Define Neighborhood Categories																						
36	2.2.7.7	Create Neighborhood Summary																						
37	2.2.7.8	Sales Analysis																						
38	2.2.7.8.1	Sales Files Received from County																						
39	2.2.7.8.2	Produce Sales Validation Guidelines																						
40	2.2.7.8.3	Review/Validate Sales																						
41	2.2.7.8.4	Load Sales to CAMA System																						
42	2.2.7.9	Land Valuation																						
43	2.2.7.9.1	Run Ratio Study by Township/Neighborhood																						
44	2.2.7.9.2	Using Toolset to Develop Base Land Rates																						
45	2.2.7.9.3	Define Landuse Adjustments																						
46	2.2.7.9.4	Apply Adjustments																						
47	2.2.7.9.5	Re-run Ratio Study																						
48	2.2.7.10	Improvement Valuation																						
49	2.7.10.1	Cost Approach																						
50	7.10.1.1	Update Cost Tables																						
51	7.10.1.2	Recost																						
52	7.10.1.3	Market Adjustment as Needed																						
53	7.10.1.4	Statistical Analysis																						
54	7.10.1.5	Value Turnover																						
55	2.7.10.2	Income Approach																						
56	7.10.2.1	Income Questionnaire																						

Project: Montgomery County Trending
Date: Thu 5/1/08

Critical

Critical Revise/Resubmit

Critical Progress

Task

Revise/Resubmit

Task Progress

Baseline

Baseline Revise/Resubmit

Baseline Milestone

Milestone

Summary Progress

Summary

Project Summary

External Tasks

External Milestone

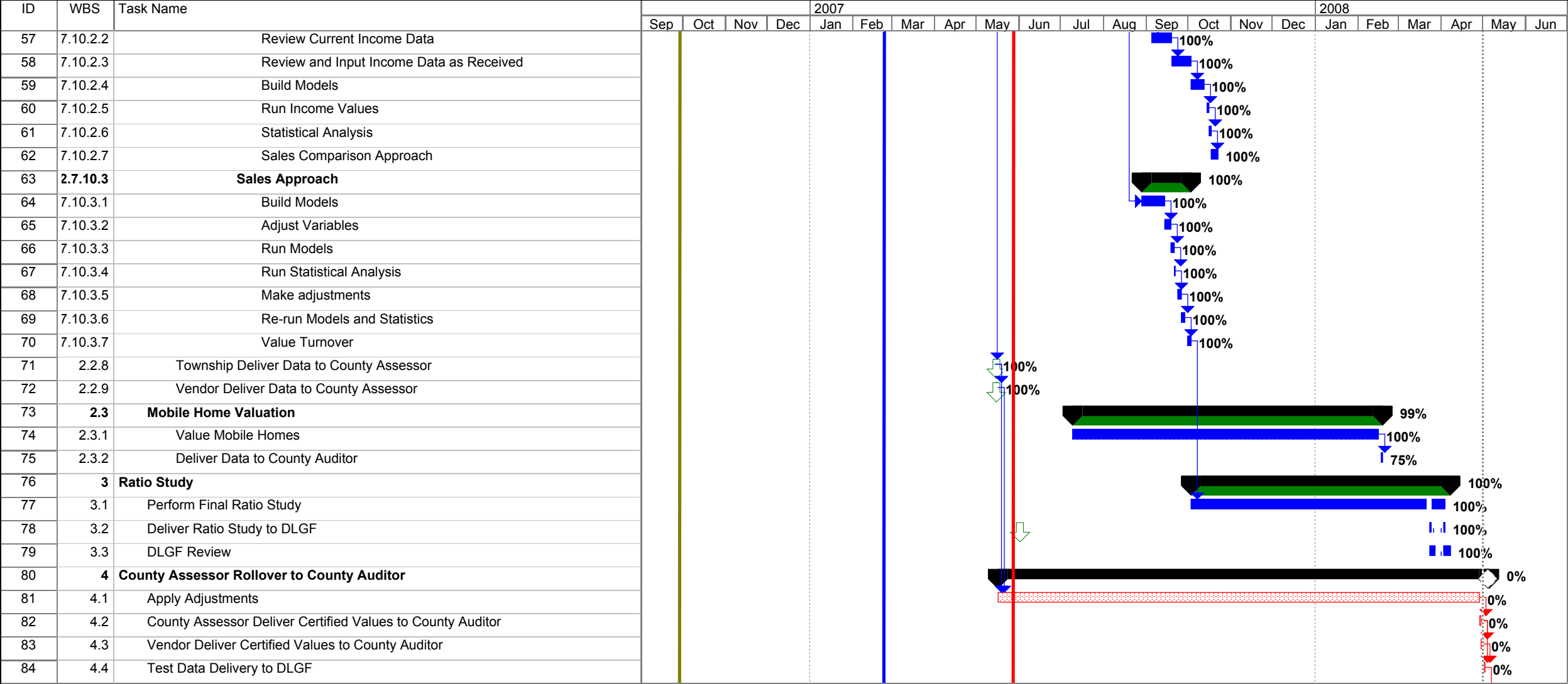
Deadline

Real/Property Data Due

Sales Data Due

Ratio Study Due

Note: Revise/Resubmit denotes data exchange between County and/or State



Project: Montgomery County Trending
Date: Thu 5/1/08

Critical

Critical Revise/Resubmit

Critical Progress

Task

Revise/Resubmit

Task Progress

Baseline

Baseline Revise/Resubmit

Baseline Milestone

Milestone

Summary Progress

Summary

Project Summary

External Tasks

External Milestone

Deadline

Real/Property Data Due

Sales Data Due

Ratio Study Due

Note: Revise/Resubmit denotes data exchange between County and/or State

ID	WBS	Task Name					2007												2008					
			Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
85	4.5	Deliver Real Property Data to DLGF & LSA																						

Project: Montgomery County Trending
Date: Thu 5/1/08

Critical

Critical Revise/Resubmit

Critical Progress

Task

Revise/Resubmit

Task Progress

Baseline

Baseline Revise/Resubmit

Baseline Milestone

Milestone

Summary Progress

Summary

Project Summary

External Tasks

External Milestone

Deadline

Real/Property Data Due

Sales Data Due

Ratio Study Due

Note: Revise/Resubmit denotes data exchange between County and/or State

Page 4